

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

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SUZANNE CARLSON,

Appellant,

v.

UNITED STATES OF AMERICA

Appellee.

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CIVIL ACTION NO. 05-10227-WGY

APPELLANT'S MOTION FOR A TRIAL DE NOVO

The Appellant moves this honorable Court for a trial de novo.

On July 19, 2005 the Appellant moved this Court to expand the record. The basis for that motion was newly discovered information which establishes that the methodology employed by the defendant in considering Offers in Compromise ("OIC") is so deficient that it damages not only applicants for an OIC but also the United States.

Justice requires that a trial be held so as to ascertain the reasons for the failed methodology and to adduce evidence of the defendant's bias against applicants for an OIC.

WHEREFORE, the Appellant prays that this honorable Court to grant her a Trial De Novo.

Suzanne Carlson,  
by her attorney,

/s/ Timothy Burke  
Timothy Burke  
400 Washington Street  
Ste. 303,  
Braintree, MA 02184  
781-380-0770

Dated: July 22, 2005

**CERTIFICATION PURSUANT TO L.R. 37.1(b) and L.R. 7.1**

I hereby certify that on July 14, 2005, the undersigned and Melissa Halbig of this his office contacted Barry Reiferson to discuss the Plaintiff's motion. The parties have been unable to narrow their issues.

/s/ Timothy Burke  
Timothy Burke

**CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the above document was served upon the following attorney of record by mail, postage prepaid, on July 22, 2005.

Barry Reiferson  
U.S. Department of Justice - Tax Division  
Post Office Box 55  
Ben Franklin Station  
Washington, DC 20001

/s/ Timothy Burke  
Timothy Burke